

Exhibit D



August 3, 2016

Albert F Inserra, President
Dowling College
Idle Hour Boulevard
Oakdale, NY 11769-1999

CERTIFIED MAIL
RETURN RECEIPT REQUESTED
Receipt # 7006 2760 0002 1733 8165

RE: OPE ID 002667

Dear Mr. Inserra:

According to our records, Dowling College (Dowling) will lose eligibility to participate in the Title IV Federal Student Aid (FSA) Programs effective August 31, 2016, due to loss of accreditation. Dowling is not required to submit a separate close-out audit for the Title IV programs; however, if Dowling participated and received Campus Based Funding, "The Fiscal Operations Report" and "Application to Participate in the Campus-Based Programs" must be completed. This will provide proper reporting of the expenditures associated with the draw downs made in the G5 system. For questions about completing these documents please contact eCB at 877-801-7168. Dowling's Independent Public Accountant's close-out attestation must be incorporated in the submission of the institution's next regularly scheduled audit report.

If Dowling received less than \$500,000 in total federal funds and does not expect to complete an audit for the current year, please submit an exemption request through eZ-Audit.

Dowling is required to liquidate its Federal Perkins revolving student loan fund and assign its Federal Perkins Loan portfolio to the Department. Please follow the procedures described in the April 19, 2013 Electronic Announcement: Federal Perkins Loan Portfolio Liquidation and Perkins Loan Assignment Procedures published on the Information for Financial Aid Professionals (IFAP) Web site at:
<http://ifap.ed.gov/eannouncements/041913PerkinsLiquidationAssignProceduresApril2013.html>

If Dowling has any questions regarding the liquidation process, please contact the Campus-Based Call Center at 877-801-7168. Customer service representatives are available Monday through Friday from 8:00 A.M. until 8:00 P.M. (ET). The institution may also e-mail CBFOB@ed.gov.

Please advise the School Participation Division-New York-Boston of the arrangements made for proper record retention and storage. The date all outstanding refunds or unearned tuition and fees will be paid must also be provided to this office. The institution's response must be postmarked no later than August 18, 2016.

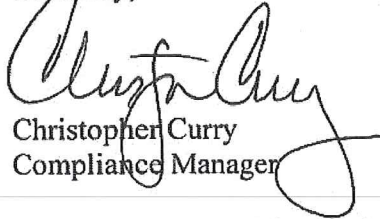
Federal Student Aid
An OFFICE of the U.S. DEPARTMENT of EDUCATION

Federal Student Aid, School Participation Division - New
York/Boston
32 Old Slip, 25th Floor, New York, NY 10005
StudentAid.gov

Dowling College
OPEID 00266700
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The institution's cooperation in this matter is appreciated. If the institution has any questions or need additional assistance, please call Tonya Sydney at 646-428-3842.

Sincerely,

A handwritten signature in black ink, appearing to read "Christopher Curry", is written over the printed name and title.

Christopher Curry
Compliance Manager

cc: Carla Guevara, Financial Aid Director